



Report to the Auburn City Council

Action Item

9

Agenda Item No.

City Manager's Approval

To: Honorable Mayor and City Council Members
From: Robert Richardson, City Manager
Andy Heath, Administrative Services Director
Date: March 26, 2012
Subject: Financial Status Report – Fiscal Year 2011-12

The Issue

Shall the City Council accept the Financial Status Report and approve the recommended Budget Adjustments for the 2011-12 Fiscal Year?

Action Requested

1. By **RESOLUTION:**

- A) Increase the estimate for earned revenue in the City's General Fund by \$214,612 to \$8,217,771;
- B) Increase the appropriation for expenditures in the City's General Fund by \$167,498 to \$8,170,657; and
- C) Increase the General Fund Cash Reserves by \$47,114 to \$2,716,690.
- D) Adopt the modified budgets in accordance with the attached schedules for the City's Airport, Sewer, Redevelopment, Gas Tax, Transportation, Transit, Solid Waste Management, Fire Department Equipment, CDBG, and FEP Funds.

Background

It is the policy of the City Council to receive periodic financial status reports on results of City operations and to adjust estimated revenues and expenditure appropriations as necessary. Summary analyses of the City's General Fund, Enterprise Funds, and Major Special Revenue Funds are provided within the body of this report.

Budget modifications recommended in this report represent management's assessment of funding levels necessary to assure the goals and objectives set forth by the City Council and maintenance of efficient and effective service delivery to the community are achieved for the remainder of fiscal year 2011-12.

Analysis

A budgetary status and recommendations for each of the City's major funds is provided below.

General Fund

Comparison of current Budget-to-Actual performance:

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2011-12 Budget | \$8,003,159 | \$8,003,159 |
| Estimated Amounts @ 06/30/12 | \$8,217,771 | \$8,170,657 |
| Recommended Adjustment | \$214,612 | \$167,498 |

As indicated above, it is anticipated that the City will need to adjust originally budgeted General Fund revenues upward by \$214,612 and General Fund expenditures upward by \$167,498. The following attachments, which will be discussed in a presentation to the City Council on this item, include detailed information regarding the recommended adjustments:

- Attachment A: FY 2011-12 Budget Review Synopsis
- Attachment B: General Fund Revenue and Expenditure Detail – FY0809 – FY1112
- Attachment C: General Fund Revenue and Expenditure Subaccount Detail – FY 1112 Estimates

In summary, as referenced in Attachment A, a proposed net increase of \$214,612 to General Fund revenues reflects:

| Revenue Type | Amount | Reason / Rationale |
|---------------------------|---------------|--|
| Sales Taxes | \$50,000 | - Increase in sales tax due to fuel price increases and opening of McCaulous department store |
| Triple Flip Sales Tax | \$124,568 | - Increase in Triple Flip sales tax due to actual "true-up" of 25% sales tax hold back from FY1011 |
| Property Taxes | (\$31,090) | - Decrease in property taxes due to lower supplemental rolls and housing price stagnation |
| Transient Occupancy Tax | \$10,000 | - Increase in transient occupancy taxes due to higher hotel usage in winter and spring months |
| Building Permits | \$20,000 | - Increase in building permit revenue due to Airport Hangar Row "F" and Mercy Housing |
| Traffic Fines | (\$30,000) | - Decrease in traffic fine revenues due to lower collections of fines |
| Building Rents and Leases | (\$23,000) | - Lower collections of building rents and leases due to adjustment for airport lease revenue |
| Motor Vehicle In Lieu | (\$45,283) | - Decrease in motor vehicle in lieu collections due to statewide budget restructuring elimination |

General Fund revenues, cont.

| Revenue Type | Amount | Reason / Rationale |
|---------------------------|----------|---|
| Proposition 172 Sales Tax | \$16,000 | - Increase in Prop 172 Sales Tax due to anticipated growth in Statewide sales tax |
| ARRA APD Staffing Grant | \$95,100 | - Represents correction to budget – staffing grant to show as both a revenue and an expenditure |
| All Other Revenues | \$28,317 | - Comprises all other revenue adjustments |

As also referenced in Attachment A, a proposed net increase of \$167,498 to General Fund expenditure appropriations primarily reflects:

| Appropriation | Amount | Reason / Rationale |
|---|-------------|---|
| City Manager's Office – Personal Services | \$22,469 | - Increase in salaries allotted to General Fund due to unfunded redevelopment administration costs |
| Police Dept – Personal Services | \$112,035 | - Increase in salary appropriation due to addition of salary for ARRA funded officer / leave balance payouts |
| Fire Dept – Personal Services | \$3,701 | - Slight increase in overtime costs |
| Administrative Services – Personal Services | \$20,822 | - Increase in salaries allotted to General Fund due to unfunded redevelopment administration costs / lower than anticipated offsets for CDBG grants |
| Community Development – Personal Services | \$34,843 | - Increase in salaries allotted to General Fund due to unfunded redevelopment administration costs / lower than anticipated offsets for CDBG grants |
| Public Works – Personal Services | (\$130,161) | - Decrease in Public Works Construction and Maintenance salaries due to offsets from Gas Tax funding |
| Public Works – Personal Services | \$12,879 | - Salary offsets not realized in other funds (Yard and Shop – Mechanics) |
| City Manager's Office – Services and Supplies | (\$7,000) | - Savings realized from lower-than-anticipated personnel services costs |
| Administrative Services – Services & Supplies | \$20,000 | - Increased property tax collection fees charged by County to administer tax rolls. |
| Community Development – Services and Supplies | (\$10,000) | - Cost savings due to professional services cost management |
| Public Works – Services and Supplies | \$3,000 | - Higher than anticipated costs incurred for flood control district and SWRCB annual fees |
| City Attorney | \$100,000 | - Increased legal expenditures due to higher “out-of-scope” legal costs |
| Insurance Program | (\$15,000) | - Lower-than-anticipated litigation contingency costs |

At the end of the current fiscal year, General Fund reserves (designated and undesignated) are anticipated to be approximately \$2.72 million. It is anticipated that the General Fund will experience a surplus of \$47,114, which is recommended to be added back to General Fund reserves. Projected reserve levels as of June 30, 2012 include:

- \$2,250,000 Economic Uncertainties Reserve
- 57,661 Pre-paid health insurance costs (estimated)
- 250 Petty Cash Reserve
- 408,779 Unassigned Reserves
- \$2,716,690 Total General Fund Reserves

NOTE: To the extent the City is required to pay leave balance payouts to terminating and retiring employees, unassigned reserves could be used to fund the payouts.

Enterprise Funds

Comparison of Budget-to-Actual performance for the City's two Enterprise Funds follows:

| <u>Airport Fund</u> | <u>Revenues</u> | <u>Expenditures</u> |
|------------------------------|------------------------|----------------------------|
| FY 2011-12 Budget | \$607,835 | \$400,070 |
| Estimated Amounts @ 06/30/12 | \$602,827 | \$433,446 |
| Recommended Adjustment | (\$5,008) | \$33,376 |

Airport Fund revenues are currently projected to fall approximately \$5,008 short of those originally anticipated. FAA entitlement funds of \$37,835 originally anticipated to be collected in FY 2011-12 were accrued and accounted for in FY 2010-11. Additionally, \$21,327 in developer reimbursed waterline costs related to Airport Hangar Row "F" are anticipated to be collected during FY 2011-12.

Airport Fund expenditures are currently projected to be approximately \$33,376 higher than those originally anticipated. Additional costs related to the ongoing East Hangar Project / Improvement area and the FY 2012-13 AIP Project account for the majority of the increase.

It is anticipated that the Airport Fund will have \$473,192 in Fund Balance at the end of FY 2011-12.

| <u>Sewer Fund</u> | <u>Revenues</u> | <u>Expenditures</u> |
|------------------------------|------------------------|----------------------------|
| FY 2011-12 Budget | \$4,894,327 | \$5,718,734 |
| Estimated Amounts @ 06/30/12 | \$5,020,352 | \$4,301,234 |
| Recommended Adjustment | \$126,025 | (\$1,417,500) |

Sewer Fund revenues are currently projected to be approximately \$126,025 higher than originally anticipated. Increased collections of sewer service charges due to an ongoing audit conducted by staff and higher collections of connection fees offset by a decrease in interest earnings account for the overall increase projected during FY 2011-12.

Sewer Fund expenditures are currently projected to be approximately \$1,417,500 lower than those originally anticipated. The majority of the decrease in expenditures can be attributed to unrealized and/or delayed capital costs for the Auburn Oaks Lift Station, Belt Press Improvements and Oxidation Ditch that will be carried over into next fiscal year. Additionally, sewer fund contract operations are anticipated to be lower than originally anticipated.

It is anticipated that the Sewer Fund will have \$8.7 million in Fund Balance on June 30, 2012, broken down as follows:

| | |
|-------------------------------------|-------------------------------|
| - Reserve for WWTP UV Disinfection | \$ 1,995,000 |
| - Reserve for Regionalization Study | 250,000 |
| - Reserve for WWTP Upgrade Project | 996,949 (for Oxidation Ditch) |
| - Reserve for Debt Service | 839,986 |
| - Unobligated Reserve | 4,653,850 |

Other Special Revenue Funds

Budgetary information is provided below for selected other special revenue funds.

| <u>RDA Property Tax Trust Fund</u> | <u>Revenues</u> | <u>Expenditures</u> |
|---|------------------------|----------------------------|
| FY 2011-12 Budget | \$535,000 | \$651,234 |
| Estimated Amounts @ 06/30/12 | \$465,000 | \$1,506,882 |
| Recommended Adjustment | (\$70,000) | \$855,648 |

The former Auburn Urban Development Authority (AUDA) was dissolved pursuant to state law on February 1, 2012. As such, the former AUDA no longer exists and has been replaced with a mechanism to pay all outstanding debts, including bond-related debt service, eligible costs to complete outstanding projects and administration.

Redevelopment Property Tax Trust Fund revenues are currently expected to be approximately \$70,000 lower than originally anticipated due to continued declines in tax

increment collected as a result of lowered property valuations in the redevelopment project area.

Redevelopment Fund expenditures are currently projected to be approximately \$855,648 higher than those originally anticipated, primarily due to the full funding of all applicable projects in response to the impending dissolution of all redevelopment agencies statewide.

It is anticipated that the Redevelopment Property Tax Trust Fund will have a negative fund balance of \$30,955 on June 30, 2012, which may be funded from property tax trust funds available and/or reduce the amount of administration costs recovered in future years.

As the Successor Agency to the former Housing Program, the City of Auburn also administers the former Auburn Urban Development Authority's Low and Moderate Set-Aside Fund. The City awaits the outcome of possible legislation regarding how remaining unencumbered housing funds might be used by successor agencies. It is anticipated that approximately \$906,786 will be available in the housing fund at year end.

| <u>Transportation Fund</u> | <u>Revenues</u> | <u>Expenditures</u> |
|-----------------------------------|------------------------|----------------------------|
| FY 2011-12 Budget | \$363,135 | \$666,810 |
| Estimated Amounts @ 06/30/12 | \$530,470 | \$647,681 |
| Recommended Adjustment | \$167,335 | (\$19,129) |

Transportation Fund revenues are expected to be approximately \$167,335 more than originally anticipated, primarily due to the receipt of grant funding for a sweeper purchased in FY 2010-11.

Transportation Fund expenditures are expected to be approximately \$19,129 less than budgeted by June 30, 2012. Additionally, it is expected that the City will fund a portion (\$375,000) of future street overlay projects during FY 2011-12

It is anticipated that the Transportation Fund will have approximately \$27,312 available at June 30, 2012 for future transportation-related projects, some of which may be used during the current fiscal year.

| <u>Gas Tax Fund</u> | <u>Revenues</u> | <u>Expenditures</u> |
|------------------------------|------------------------|----------------------------|
| FY 2011-12 Budget | \$380,586 | \$330,000 |
| Estimated Amounts @ 06/30/12 | \$358,812 | \$410,000 |
| Recommended Adjustment | (\$21,774) | \$80,000 |

Gas Tax Fund revenues are projected to be approximately \$21,774 less than those originally budgeted based on projections taken from a schedule prepared for all cities by a the League of California Cities fiscal consultant. Gas tax expenditures are expected to increase by \$80,000 consistent with the use of gas tax funds as a means to fund services related to the City's street sweeping and road maintenance programs. Additionally, it is expected that the City will fund a portion (\$50,000) of future street overlay projects during FY 2011-12.

It is anticipated that the Gas Tax Fund will have approximately \$106,924 in Fund Balance on June 30, 2012. These funds are typically used to fund the City's streetlights and street maintenance and overlay programs.

| <u>Transit Fund</u> | <u>Revenues</u> | <u>Expenditures</u> |
|------------------------------|------------------------|----------------------------|
| FY 2011-12 Budget | \$319,036 | \$380,500 |
| Estimated Amounts @ 06/30/12 | \$367,032 | \$401,400 |
| Recommended Adjustment | \$47,996 | \$20,900 |

Transit Fund revenues are projected to increase by approximately \$47,996 from those originally budgeted due to a higher than anticipated payment of State Transit Assistance (STA) funds by the State and the exclusion of farebox revenues from the original budget (\$30,000). Transit Fund expenditures are expected to increase by \$20,900 as a result of slightly increased costs to operate and maintain the City's Transit Program and the undertaking of a surveillance project at the City's Corporation Yard.

It is anticipated that the Transit Fund will have approximately \$75,677 in Fund Balance on June 30, 2012. These funds are typically carried over to the next fiscal year and used to offset future Transit Program costs.

| <u>Facilities and Equipment Fund</u> | <u>Revenues</u> | <u>Expenditures</u> |
|---|------------------------|----------------------------|
| FY 2011-12 Budget | \$15,900 | \$13,250 |
| Estimated Amounts @ 06/30/12 | \$25,500 | \$13,250 |
| Recommended Adjustment | \$9,600 | \$ - |

Facilities and Equipment Replacement (FEP) Fund revenues are projected to increase by approximately \$9,600 from those originally budgeted due to increased receipt of FEP Impact revenues during FY 2011-12. FEP Fund expenditures are anticipated to remain unchanged from the original budget.

It is anticipated that the FEP Fund will have approximately \$47,057 remaining in Fund Balance on June 30, 2012.

Alternatives Available to Council; Implications of Alternatives

1. Accept the budget status report and recommendations noted herein.
2. Modify budget recommendations pursuant to City Council discussion.

Fiscal Impact

The Fiscal Year 2011-12 recommended budget modifications balance expenditures with anticipated revenues and carryover monies for noted funds.

| | |
|------------------|---|
| Attachment A – | FY 2011-12 Budget Review Synopsis |
| Attachment B – | General Fund Revenue and Expenditure Detail – FY0809 – FY1112 |
| Attachment C – | General Fund Revenue and Expenditure Subaccount Detail – FY 1112 Estimates |
| Fund Schedules - | Fund 02 – Airport Enterprise Fund Fund 11 – Sewer Enterprise Fund Fund 35 – AUDA Redevelopment Property Tax Trust Fund Fund 34 – AUDA Low/Mod Set Aside Fund Fund 33 – AUDA Debt Service Reserve Fund Fund 26 – Transportation Fund Fund 21 – Gas Tax Fund Fund 27 – Transit Fund Fund 91 – Facilities and Equipment Plan (FEP) Fund Fund 63 – Fire Department Equipment Fund Fund 65 – HOME FTHB / Rehabilitation Grant Fund Fund 66 – CDBG Fund Fund 68/69 – Solid Waste Management Funds Fund 77 – State Law Enforcement Personnel Grant Fund |

1 RESOLUTION NO. 12-
2 RESOLUTION AUTHORIZING CHANGES TO FISCAL YEAR 2011-12
3 BUDGETED FUNDS
4 -----

5 THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

6 That the City Council of the City of Auburn does hereby authorize a:

7
8 A) Increase in the estimate for earned revenue in the City's General
9 Fund by \$214,612 to \$8,217,771;

10 B) An increase in the appropriation for expenditures in the City's General
11 Fund by \$167,498 to \$8,170,657; and

12 C) An increase in the General Fund Cash Reserves by \$47,114 to
13 \$2,716,690.

14 D) Adoption of the modified budgets in accordance with the attached
15 schedules for the City's Airport, Sewer, Redevelopment, Gas Tax,
16 Transportation, Transit, Solid Waste Management, Fire Department
17 Equipment, CDBG and FEP Funds.
18

19
20 DATED: March 26, 2012

21
22 _____
Keith Nesbitt, Mayor

23 ATTEST:

24 _____
Joseph G. R. Labrie, City Clerk
25
26
27
28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

I, Joseph G. R. Labrie, City Clerk of the City of Auburn, hereby certify that the foregoing resolution was duly passed at a regular meeting of the City Council of the City of Auburn held on the 26th day of March 2012 by the following vote on roll call:

Ayes:
Noes:
Absent:

Joseph G. R. Labrie, City Clerk

City of Auburn
Fiscal Year 2011-12 Budget Review
General Fund
March 12, 2012

FY 2011-12 General Fund Budgeted Revenues:

\$ 8,003,159

Recommended Changes:

| | |
|---|-----------|
| - Sales Tax | \$ 50,000 |
| <i>Fuel price increase / McCaulous</i> | |
| - Triple Flip Sales Tax | 124,568 |
| <i>Correction of actual true-up amount</i> | |
| - Property Tax | (31,090) |
| <i>Continued stagnation of housing prices</i> | |
| - Transient Occupancy Taxes | 10,000 |
| <i>Increased usage of hotel room nights</i> | |
| - Building Permits | 20,000 |
| <i>Airport Row F Hangars / Mercy Housing</i> | |
| - Traffic Fines | (30,000) |
| <i>Lower overall collections</i> | |
| - Building Rents and Leases | (23,000) |
| <i>Adjustment for Airport Lease</i> | |
| - Motor Vehicle In Lieu | (45,283) |
| <i>Statewide restructuring elimination</i> | |
| - Public Safety - Proposition 172 Sales Tax | 16,000 |
| <i>Growth in statewide sales tax</i> | |
| - ARRA APD Staffing Grant | 95,100 |
| <i>Budget correction - revenue separation</i> | |
| - All Other Revenue Adjustments | 28,317 |

214,612

Total General Fund Revenues - Estimated:

\$ 8,217,771

FY 2011-12 Budgeted General Fund Expenditures:

\$ 8,003,159

Recommended Changes:

| | |
|---|-----------|
| - Personal Services | \$ 22,469 |
| - City Manager's Office | |
| <i>AUDA Administration offsets</i> | |
| - Police Department | 112,035 |
| <i>ARRA APD Staffing / Leave Payouts</i> | |
| - Fire Department | 3,701 |
| <i>Overtime costs</i> | |
| - Administrative Services | 20,822 |
| <i>AUDA Admin offsets / Housing offsets</i> | |
| - Community Development | 34,843 |
| <i>AUDA Admin & Housing offsets / Sewer Audit</i> | |
| - Public Works - Construction / Maintenance | (130,161) |
| <i>HUTA (Gas Tax) salary offsets</i> | |
| - Public Works - Yard & Shop | 12,789 |
| <i>Mechanic cost offsets to other funds</i> | |
| - Non-Personal Services | |
| - City Manager's Office | (7,000) |
| <i>Savings from lower personnel services</i> | |
| - Administrative Services | 20,000 |
| <i>Increased property tax collection fees</i> | |
| - Community Development | (10,000) |
| <i>Professional services use savings</i> | |

76,498

ATTACHMENT A

City of Auburn
Fiscal Year 2011-12 Budget Review
General Fund
March 12, 2012

Recommended Changes - Cont.:

| | |
|---|---------------------|
| - Non-Personal Services, cont. | |
| - Public Works Department | \$ 3,000 |
| <i>Increased Flood Control / SWRCB Fees</i> | |
| - City Attorney | 100,000 |
| <i>Increased "out-of-scope" legal costs</i> | |
| - Insurance Program | (15,000) |
| <i>Lower litigation contingency costs</i> | |
| | <u>91,000</u> |
| Total General Fund Expenditures - Estimated: | \$ 8,170,657 |

| | |
|--|------------------|
| Estimated FY 2011-12 General Fund Revenues: | \$ 8,217,771 |
| Estimated FY 2011-12 General Fund Expenditures: | \$ 8,170,657 |
| Excess of General Fund Revenues over Expenditures: | <u>\$ 47,114</u> |

General Fund Reserves @ June 30, 2012 (Assumes Referenced Estimates)

General Fund Reserves

Audited Reserves - June 30, 2011

| | |
|--|---------------------|
| Non-Spendable Fund Balance: | |
| Pre-paid costs - PERS Health (July 2011) | \$ 57,661 |
| Imprest (Petty) Cash | 250 |
| | <u>2,250,000</u> |
| Committed Fund Balance: | |
| Economic Contingency Reserve | 361,665 |
| Unassigned Fund Balance: | |
| General Fund Fund Balance | <u>47,114</u> |
| Total General Fund Fund Balance: | \$ 2,669,576 |

| | |
|---|---------------------|
| Non-Spendable Fund Balance: | |
| Pre-paid costs - PERS Health (Est. - July 2012) | \$ 57,661 |
| Imprest (Petty) Cash | 250 |
| | <u>2,250,000</u> |
| Committed Fund Balance: | |
| Economic Contingency Reserve | 361,665 |
| Unassigned Fund Balance: | |
| General Fund Fund Balance | <u>47,114</u> |
| Use of Reserves: | |
| Estimated Budget Surplus | <u>47,114</u> |
| Total General Fund Fund Balance: | \$ 2,716,690 |

City of Auburn
Fiscal Year 2011-12 Budget Review
General Fund
March 12, 2012

Transportation and Gas Tax Funds

The Transportation and Gas Tax Funds fund the majority of transportation-related capital projects.

| Use of Funds | Transportation | Gas Tax | Estimated Status - @ 06/30/2012 | Transportation | Gas Tax |
|--|----------------|---------|--|----------------|---------|
| Street Overlay Projects | XX | XX | Cash / Fund Balance - Projected | \$ 27,312 | 106,924 |
| Street Sweeping Program | | XX | <i>Future Anticipated Use of Funds</i> | | |
| Storm Drain Maintenance / Repair | XX | | Street Overlays / Other Capital Projects | XX | |
| Sidewalk Maintenance / Repair | XX | | Sign / Signal Maintenance / Repair | XX | |
| Street System Maintenance / Repair | XX | XX | Street Sweeping Program | | XX |
| Traffic Sign / Signal Maintenance / Repair | XX | | Streetlight Program | | XX |
| Local Match for Grant Projects | XX | | | | |
| Streetlight Program | | XX | | | |

City of Auburn
Fiscal Year 2011-12 Budget Review
General Fund
March 12, 2012

Airport / Sewer / Redevelopment / Transit / FEP Funds

| Fund | Projected FB @ 6/30/2012 | Notes |
|---|-----------------------------|---|
| Airport Fund | \$ 473,192 | Annual income from operations = \$260,054 Assumes use of \$90,673 in operating income for capital purposes |
| Sewer Fund | \$ 4,653,850 | Represents undesignated fund balance (not reserved for any purpose) Annual income from operations = \$1,815,834 Assumes use of \$1,205,614 in operating income for capital purposes Sewer Fund designated reserves include \$4,081,935 |
| Redevelopment Property Tax Trust Fund | \$ (30,955) | Represents underfunding for redevelopment administrative costs All projects funded at redevelopment dissolution date completed |
| Transit Fund | \$ 75,677 | Represents amount available for Transit Fund operations use in FY1213 Funding of STA @ \$60,851 - \$22,000+ more than originally anticipated |
| Facility and Equipment Replacement Fund | \$ 47,057 | Represents amount available for eligible capital outlay Typically fund Public Safety and Public Works equipment using these funds |

City of Auburn
Fiscal Year 2011-12 Mid Year Budget Update
General Fund Revenue and Expenditure Detail

ATTACHMENT B

| | 2008-09 Actuals | 2009-10 Actuals | 2010-11 Actuals | 2011-12 Budget | 2011-12 Estimated |
|--|---------------------|--------------------|--------------------|-------------------|----------------------|
| REVENUES | | | | | |
| Taxes | \$ 6,734,773 | 5,891,017 | 6,058,721 | 6,275,459 | 6,428,937 |
| Franchises | 518,756 | 578,849 | 580,257 | 588,000 | 588,000 |
| Licenses & Permits | 288,561 | 310,766 | 290,495 | 248,700 | 268,700 |
| Fines & Forfeitures | 142,865 | 105,605 | 111,406 | 116,000 | 81,000 |
| Interest Income | 29,213 | 36,266 | 31,455 | 30,000 | 25,000 |
| Property Rents & Leases | 354,905 | 327,243 | 311,656 | 325,000 | 302,000 |
| Other Government Agencies | 224,903 | 333,092 | 353,982 | 214,000 | 291,214 |
| Service Charges | 126,157 | 116,624 | 78,738 | 97,500 | 119,420 |
| Other Revenues | 142,015 | 39,108 | 50,603 | 8,500 | 13,500 |
| Other Financing Sources - CalPERS Bonds | - | - | - | - | - |
| Other Financing Sources - Hwy 49 Relinquishment | 150,000 | - | - | - | - |
| Transfers-In | 228,258 | 100,000 | 103,691 | 100,000 | 100,000 |
| Total Revenues | \$ 8,940,406 | 7,838,570 | 7,971,004 | 8,003,159 | 8,217,771 |
| EXPENDITURES | | | | | |
| City Council | \$ 69,609 | 60,051 | 58,545 | 68,948 | 68,948 |
| Police | 3,718,676 | 3,367,177 | 3,306,383 | 3,205,467 | 3,317,502 |
| Fire | 1,749,884 | 1,569,311 | 1,616,123 | 1,713,949 | 1,717,650 |
| Community Development | 559,720 | 411,335 | 365,994 | 313,065 | 343,801 |
| Building Inspections | 206,658 | 186,173 | 198,294 | 202,893 | 197,000 |
| Information Technology | 209,129 | 135,916 | 129,593 | 135,000 | 135,000 |
| Public Works | 1,467,367 | 1,212,941 | 1,095,242 | 1,031,955 | 917,583 |
| City Manager | 171,033 | 128,411 | 103,527 | 120,381 | 135,850 |
| Support for Community Projects | 42,273 | 55,519 | 38,545 | 68,050 | 68,050 |
| City Clerk | 117,365 | 106,304 | 112,589 | 95,773 | 95,773 |
| Administrative Services | 579,560 | 393,841 | 418,545 | 402,678 | 443,500 |
| City Attorney | 139,060 | 198,928 | 116,207 | 130,000 | 230,000 |
| Insurance Program | 278,206 | 234,030 | 216,962 | 148,000 | 133,000 |
| Transfers-Out to Other Funds | - | - | - | - | - |
| PERS Obligation Bonds - Debt Service | 347,925 | 344,282 | 372,352 | 367,000 | 367,000 |
| Fiscal Year 2006-07 Street Overlay Project | - | - | - | - | - |
| Other Financing Uses - CalPERS Bonds | - | - | - | - | - |
| Appropriation for Contingencies | - | - | - | - | - |
| Total Expenditures | \$ 9,656,465 | 8,404,219 | 8,148,901 | 8,003,159 | 8,170,657 |
| Excess / (Deficit) of Revenues over Expenditures | \$ (716,059) | (565,649) | (177,897) | - | 47,114 |
| Add-back Contingency | - | - | - | - | - |
| One-time Revenues | - | - | - | - | - |
| One-time Transfers (to)/ from Reserves | - | - | - | - | - |
| Annual Net Excess / (Deficit) | \$ (716,059) | (565,649) | (177,897) | - | 47,114 |
| Beginning Fund Balance | \$ 4,128,001 | 3,411,942 | 2,846,293 | 2,668,396 | 2,668,396 |
| Ending Fund Balance | \$ 3,411,942 | 2,846,293 | 2,668,396 | 2,668,396 | 2,715,510 |
| Less: | | | | | |
| Capital - Street Overlay Project | - | - | - | - | - |
| Economic Uncertainties | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 |
| Prepaid Self-Insurance Equity | 454,785 | 484,194 | 436,191 | 436,191 | 436,191 |
| Amount Not Obligated at Year End | \$ 707,157 | 112,099 | (17,795) | (17,795) | 29,319 |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget Update
General Fund Revenue Account Detail

| Description | FY 1011 Actuals | FY 1112 Budget | FY 1112 to 01/31/11 | FY 1112 Estimated | Recommended Adjustment |
|---|---------------------|-------------------|------------------------|----------------------|---------------------------|
| Property Taxes | \$ 2,127,533 | 2,131,090 | 1,182,786 | 2,100,000 | (31,090) |
| Property Tax in Lieu of Vehicle License Fee | 845,456 | 820,456 | 410,472 | 820,456 | 0 |
| Sales Taxes | 2,012,617 | 2,210,000 | 1,339,687 | 2,260,000 | 50,000 |
| ERAF in Lieu of Sales Tax | 832,427 | 886,913 | 540,469 | 1,011,481 | 124,568 |
| Transient Occupancy Taxes | 198,041 | 190,000 | 115,107 | 200,000 | 10,000 |
| Real Property Transfer Tax | 42,647 | 37,000 | 18,788 | 37,000 | 0 |
| TOTAL TAXES | \$ 6,058,721 | 6,275,459 | 3,607,309 | 6,428,937 | 153,478 |
| Franchise - Gas & Electric | \$ 122,344 | 125,000 | - | 125,000 | 0 |
| Franchise - Solid Waste | 366,266 | 370,000 | 93,327 | 370,000 | 0 |
| Franchise - Cable TV | 91,647 | 93,000 | 22,820 | 93,000 | 0 |
| TOTAL FRANCHISES | \$ 580,257 | 588,000 | 116,147 | 588,000 | 0 |
| Business Licenses | \$ 154,399 | 150,000 | 144,545 | 150,000 | 0 |
| Dog Licenses | 2,245 | 2,000 | 1,160 | 2,000 | 0 |
| TOTAL LICENSES | \$ 156,644 | 152,000 | 145,705 | 152,000 | 0 |
| Other Permits | \$ 7,553 | 6,000 | 3,753 | 6,000 | 0 |
| Home Occupancy Permits | 671 | 500 | 308 | 500 | 0 |
| Building Permits | 125,564 | 90,000 | 73,724 | 110,000 | 20,000 |
| SMIP Fees | 63 | 200 | 107 | 200 | 0 |
| TOTAL PERMITS | \$ 133,851 | 96,700 | 77,892 | 116,700 | 20,000 |
| Traffic Fines | \$ 73,665 | 75,000 | 19,302 | 45,000 | (30,000) |
| Civil Fines | 3,356 | 5,000 | 1,155 | 5,000 | 0 |
| Other Fines | 15,491 | 15,000 | 4,958 | 10,000 | (5,000) |
| Parking Tickets | 15,469 | 17,000 | 11,077 | 17,000 | 0 |
| Parking Lot / Space Permits | 3,425 | 4,000 | 1,880 | 4,000 | 0 |
| TOTAL FINES & FORFEITURES | \$ 111,406 | 116,000 | 38,372 | 81,000 | (35,000) |
| Building Rents and Leases | \$ 311,656 | 325,000 | 171,127 | 302,000 | (23,000) |
| Interest Earnings | 31,455 | 30,000 | 14,522 | 25,000 | (5,000) |
| TOTAL INTEREST & RENTALS | \$ 343,111 | 355,000 | 185,649 | 327,000 | (28,000) |
| Motor Vehicle In-Lieu | \$ 61,677 | 52,000 | 6,717 | 6,717 | (45,283) |
| Public Safety - Proposition 172 | 153,071 | 154,000 | 82,862 | 170,000 | 16,000 |
| Law Enforcement & Fire Protection Grants | 9,145 | - | 6,397 | 6,397 | 6,397 |
| ARRA APD Staff Grant | 92,623 | - | 24,942 | 95,100 | 95,100 |
| POST Training Reimbursement | 6,628 | 5,000 | 8,354 | 10,000 | 5,000 |
| DHS Grant - APD | 30,838 | - | - | - | - |
| Gas Tax (2107.5) | - | 3,000 | - | 3,000 | - |
| TOTAL FROM OTHER AGENCIES | \$ 353,982 | 214,000 | 129,272 | 291,214 | 77,214 |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget Update
General Fund Revenue Account Detail

| Description | FY 1011 Actuals | FY 1112 Budget | FY 1112 to 01/31/11 | FY 1112 Estimated | Recommended Adjustment |
|--------------------------------------|---------------------|-------------------|------------------------|----------------------|---------------------------|
| Engineering Costs Recovered | \$ 24,101 | 15,000 | 23,909 | 25,000 | 10,000 |
| Planning & Engineering Services | 10 | - | - | - | 0 |
| Plan Check Fees | 46,442 | 47,500 | 53,227 | 60,000 | 12,500 |
| Planning & Zoning Fees | 14,490 | 12,500 | 5,280 | 10,000 | (2,500) |
| Weed Abatement Fees | (14,045) | 14,000 | 713 | 15,920 | 1,920 |
| E.I.R. Fees | 1,661 | 1,000 | 959 | 1,000 | 0 |
| Fingerprint Processing Fees | 6,079 | 7,500 | 4,207 | 7,500 | 0 |
| TOTAL SERVICE CHARGES | \$ 78,738 | 97,500 | 88,295 | 119,420 | 21,920 |
| TOTAL OTHER REVENUES | \$ 50,603 | 8,500 | 12,591 | 13,500 | 5,000 |
| TOTAL OTHER FINANCING SOURCES | \$ - | - | - | - | 0 |
| TOTAL TRANSFERS IN | \$ 103,691 | 100,000 | 11,315 | 100,000 | 0 |
| TOTAL GENERAL FUND | \$ 7,971,004 | 8,003,159 | 4,412,547 | 8,217,771 | 214,612 |

City of Auburn
Budget Information - Personal Services
General Fund Budget - Mid Year FY 2011-12

| Department | DEPT # | FY 1011 Actuals | Pers Svcs Budget FY 1112 | Pers Svcs Estimated FY 1112 | Recommended Adjustment | Budget Assumptions |
|---|--------|---------------------|--------------------------------|-----------------------------------|---------------------------|-----------------------|
| City Council | 110 | \$ 52,561 | 58,398 | 58,398 | - | |
| City Manager's Office | 120 | 79,027 | 82,531 | 105,000 | 22,469 | RDA Admin Fees |
| City Clerk's Office | 140 | 87,196 | 86,073 | 86,073 | - | |
| Police Department | 210 | 3,040,151 | 2,951,467 | 3,063,502 | 112,035 | ARRA Offset / LBPO |
| Fire Department | 220 | 1,420,280 | 1,518,299 | 1,522,000 | 3,701 | OT |
| Administrative Services Department Finance and Personnel | 150 | 316,971 | 300,178 | 321,000 | 20,822 | RDA Admin / Hsg Rehab |
| Information Technology | 170 | - | - | - | - | |
| Community Development Department | | | | | | |
| Planning | 130 | 280,092 | 296,915 | 333,000 | 36,085 | Hsg Rehab / RDA Admin |
| Building | 230 | 192,317 | 196,893 | 191,000 | (5,893) | Sewer Audit Offset |
| Public Services Counter | 300 | 73,665 | - | 4,651 | 4,651 | LBPO |
| Public Works Department | | | | | | |
| Administration | 310 | 53,192 | 69,433 | 69,433 | - | |
| Building Maintenance | 231 | - | - | - | - | |
| Construction and Maintenance | 320 | 519,512 | 455,161 | 325,000 | (190,161) | HUTA Offsets |
| Yard and Shop | 330 | 150,392 | 106,211 | 119,000 | 12,789 | HUTA / Sewer Offsets |
| Total Budget: | | \$ 6,265,356 | 6,121,559 | 6,198,057 | 76,498 | |

\$ 53,025

Leave Balance Payoffs Included Above

City of Auburn
Budget Information - Non-Personal Services / Capital Outlay
General Fund Budget - Mid Year FY 2011-12

| Department | DEPT # | FY 1011 Actuals | NP Svcs / Cap Budget FY 1112 | NP Svcs / Cap Estimated FY 1112 | Recommended Adjustment | Budget Assumptions |
|------------------------------------|--------|---------------------|------------------------------------|---------------------------------------|---------------------------|------------------------------|
| City Council | 110 | \$ 5,984 | 10,550 | 10,550 | | |
| City Manager's Office | 120 | 24,500 | 37,850 | 30,850 | (7,000) | Professional Services |
| City Clerk's Office | 140 | 25,393 | 9,700 | 9,700 | | |
| Police Department | 210 | 266,232 | 254,000 | 254,000 | | |
| Fire Department | 220 | 195,843 | 195,650 | 195,650 | | |
| Administrative Services Department | | | | | | |
| Finance and Personnel | 150 | 101,574 | 102,500 | 122,500 | 20,000 | Property Tax Collection Fees |
| Information Technology | 170 | 129,593 | 135,000 | 135,000 | | |
| Community Development Department | | | | | | |
| Planning | 130 | 12,191 | 16,150 | 6,150 | (10,000) | Professional Services |
| Building | 230 | 5,977 | 6,000 | 6,000 | | |
| Public Services Counter | 300 | 46 | - | - | | |
| Public Works Department | | | | | | |
| Administration | 310 | 22,890 | 32,700 | 32,700 | | |
| Building Maintenance | 231 | 243,175 | 251,300 | 251,300 | | |
| Construction and Maintenance | 320 | 33,348 | 26,950 | 26,950 | | |
| Yard and Shop | 330 | 52,176 | 68,700 | 68,700 | | |
| Stormwater Management | 340 | 20,557 | 21,500 | 24,500 | 3,000 | Flood Control / SWCRB Fees |
| Discretionary Support to Community | 111 | 38,545 | 68,050 | 68,050 | | |
| City Attorney | 160 | 116,207 | 130,000 | 230,000 | 100,000 | Legal Fees (memo) |
| Insurance Program | 190 | 216,962 | 148,000 | 133,000 | (15,000) | Litigation Contingency |
| Debt Service - CalPERS Bonds | 000 | 372,352 | 367,000 | 367,000 | | |
| Total Budget: | | \$ 1,883,545 | 1,881,600 | 1,972,600 | 91,000 | |

City of Auburn
Fiscal Year 2011-12 Mid-Year Review
Airport Enterprise Fund (Fund 02)

| | <u>ACTUAL</u> <u>2010-11</u> | <u>BUDGET</u> <u>2011-12</u> | <u>ACTUAL</u> <u>TO-DATE</u> <u>2011-12</u> | <u>ESTIMATED</u> <u>ACTUAL</u> <u>2011-12</u> |
|--|-------------------------------------|-------------------------------------|---|---|
| Revenues: | | | | |
| Property Taxes | \$ 26,184 | 25,000 | 22,687 | 25,000 |
| Land Rental | 430,557 | 440,000 | 255,366 | 450,000 |
| Interest Earned | 3,152 | 4,000 | 1,018 | 3,000 |
| Airport Improvement Grant (FAA Grant) | 606,317 | 37,835 | - | - |
| Airport Improvement Grant (State Match) | - | - | - | - |
| State of California Aid to Airports Program | - | - | - | - |
| Developer Reimbursements | - | - | - | 21,327 |
| FBO & Aviation Fuel Sales | 7,302 | 10,000 | 5,228 | 10,000 |
| FBO Tie Down Spaces | 38,663 | 40,000 | 17,561 | 40,000 |
| Hangar Rental | 41,360 | 42,000 | 21,100 | 42,000 |
| Office Rental | 8,135 | 9,000 | 7,176 | 11,500 |
| Miscellaneous | 3,526 | - | - | - |
| Interfund Loan Proceeds | - | - | - | - |
| <i>Total:</i> | <u>\$ 1,165,196</u> | <u>607,835</u> | <u>330,136</u> | <u>602,827</u> |
| Expenditures: | | | | |
| Administrative Expense - Staff Costs | \$ 30,418 | 35,000 | 17,495 | 40,000 |
| Airport Operations | 191,792 | 175,070 | 77,860 | 160,000 |
| Debt Service | 98,863 | 115,000 | 118,446 | 118,446 |
| Capital Projects | 677,908 | 75,000 | 88,328 | 115,000 |
| Capital Equipment | - | - | - | - |
| Property Tax Fees | - | - | - | - |
| Interfund Loan Payback | - | - | - | - |
| Transfers-Out | - | - | - | - |
| <i>Total:</i> | <u>\$ 998,981</u> | <u>400,070</u> | <u>302,129</u> | <u>433,446</u> |
| Excess (deficit) of revenues over expenditures | \$ 166,215 | 207,765 | 28,007 | 169,381 |
| Beginning Fund Balance | 137,596 | 303,811 | 303,811 | 303,811 |
| Ending Fund Balance | <u>\$ 303,811</u> | <u>511,576</u> | <u>331,818</u> | <u>473,192</u> |
| Personal Services Allocation | | | | |
| | <u>AUTHORIZED</u> <u>2010-11</u> | <u>AUTHORIZED</u> <u>2011-12</u> | | |
| Airport Manager | 0.0 | 0.0 | | |
| <i>Total:</i> | <u>0.0</u> | <u>0.0</u> | | |

City of Auburn
Fiscal Year 2011-12 Mid-Year Review
Airport Enterprise Fund (Fund 02)
Capital Account Detail - Funding Sources and Uses

| | <u>ACTUAL</u> <u>2010-11</u> | <u>BUDGET</u> <u>2011-12</u> | <u>ACTUAL</u> <u>TO-DATE</u> <u>2011-12</u> | <u>ESTIMATED</u> <u>ACTUAL</u> <u>2011-12</u> |
|--|---------------------------------|---------------------------------|---|---|
| <u>Capital Revenue Sources</u> | | | | |
| FAA Grant Revenues | | | | |
| AIP (Taxiway Lighting & Resurfacing) | \$ 606,317 | 37,835 | - | - |
| Capital Reimbursements | | | | |
| Waterline Developer Reimbursements | - | - | - | 21,327 |
| <i>Total:</i> | <u>\$ 606,317</u> | <u>37,835</u> | <u>-</u> | <u>21,327</u> |
| <u>Capital Expenditures</u> | | | | |
| 50000 - Miscellaneous Equipment | \$ 1,153 | - | 3,854 | 3,854 |
| 63047 - Land Acquisition | - | - | - | - |
| 63048 - East End Hanger Project | 20,450 | 20,000 | 25,022 | 44,531 |
| 63049 - East Access Road | - | - | - | - |
| 63052 - Airport Master Plan | - | - | - | - |
| 65020 - Airport Waterline Project | 425 | - | - | - |
| 66001 - Groundwater Remediation | 11,145 | 15,000 | 12,622 | 15,000 |
| 66002 - Airport Drainage Project | - | - | - | - |
| 63760 - Fuel Island Repairs | - | 40,000 | 46,615 | 46,615 |
| 63755 - 2012/13 AIP Project | - | - | 215 | 5,000 |
| 66750 - Taxiway Lighting / Resurfacing | 644,735 | - | - | - |
| <i>Total:</i> | <u>\$ 677,908</u> | <u>75,000</u> | <u>88,328</u> | <u>115,000</u> |
| Net Capital Inflow / (Outflow) | <u>\$ (71,591)</u> | <u>(37,165)</u> | <u>(88,328)</u> | <u>(93,673)</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Sewer Enterprise Fund (Fund 11)

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|--|-----------------------|-----------------------|------------------------------|--------------------------------|
| Revenues: | | | | |
| Sewer Service Charges | \$ 4,581,146 | 4,734,327 | 2,783,276 | 4,819,568 |
| Sewer Connection Fees | 54,707 | 35,000 | 91,886 | 91,886 |
| Sewer Development Fees | - | - | 8,898 | 8,898 |
| Interest Income | 126,727 | 125,000 | 24,076 | 100,000 |
| Miscellaneous Income | 1,050 | - | - | - |
| Debt Proceeds | - | - | - | - |
| <i>Total:</i> | <u>\$ 4,763,630</u> | <u>4,894,327</u> | <u>2,908,136</u> | <u>5,020,352</u> |
| Expenditures: | | | | |
| Administrative Expense - Staff Costs | \$ 262,793 | 350,000 | 191,554 | 350,000 |
| Materials and Services | 564,818 | 400,000 | 224,096 | 400,000 |
| Contract Operations | 1,428,208 | 1,700,000 | 1,004,630 | 1,400,000 |
| Debt Service | 852,855 | 853,734 | 308,741 | 853,734 |
| Capital Projects | 3,122,946 | 2,325,000 | 527,012 | 1,207,500 |
| Capital Outlay | 91,827 | 90,000 | 4,224 | 90,000 |
| Mandatory Minimum Penalties | - | - | - | - |
| Bond Closing Costs | - | - | - | - |
| <i>Total:</i> | <u>\$ 6,323,447</u> | <u>5,718,734</u> | <u>2,260,257</u> | <u>4,301,234</u> |
| Excess (deficit) of revenues over expenditures | \$ (1,559,817) | (824,407) | 647,879 | 719,118 |
| Beginning Fund Balance | 9,576,484 | 8,016,667 | 8,016,667 | 8,016,667 |
| Less: | | | | |
| Reserve for WWTP UV Disinfection | 1,995,000 | 1,995,000 | 1,995,000 | 1,995,000 |
| Reserve for Regionalization Study | 250,000 | 250,000 | 250,000 | 250,000 |
| Reserve for WWTP Upgrade Project | 1,121,949 | 450,000 | 450,000 | 996,949 |
| General Reserve (8%) - SWRCB Loans | 282,234 | 282,234 | 282,234 | 282,234 |
| Debt Service Reserve - Upgrade Project Bonds | 557,752 | 557,752 | 557,752 | 557,752 |
| Ending Fund Balance | <u>\$ 3,809,732</u> | <u>3,657,274</u> | <u>5,129,560</u> | <u>4,653,850</u> |
| Personal Services Allocation | | | | |
| | AUTHORIZED 2010-11 | AUTHORIZED 2011-12 | | |
| Associate Civil Engineer | 1.0 | 1.0 | | |
| Engineering Tech II | 1.0 | 1.0 | | |
| Maintenance Worker II | 1.0 | 2.0 | | |
| Mechanic | 0.0 | 0.5 | | |
| <i>Total:</i> | <u>3.0</u> | <u>4.5</u> | | |

City of Auburn
Fiscal Year 2011-12 Mid-Year Review
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|---|---------------------|-------------------|------------------------------|--------------------------------|
| Capital Expenditures | | | | |
| 63856 - Auburn Ravine Sampling | \$ 4,944 | 10,000 | 1,340 | 10,000 |
| 63871 - Old WWTP Demolition | - | - | - | - |
| 63894 - Village Lane/Fulweiler Sewer | - | - | - | - |
| 63895 - Lift Station Repairs | 8,195 | 20,000 | 22,072 | 25,000 |
| 63899 - Emergency Sewer Repair Projects | 339,766 | 500,000 | 365,991 | 600,000 |
| 63901 - Sewer Map Updates | 3,975 | 15,000 | 430 | 15,000 |
| 63903 - WWTP - Repairs / Projects | 13,673 | 50,000 | 17,722 | 50,000 |
| 63913 - Gunite Ditch - WWTP | - | - | 7,843 | 10,000 |
| 63914 - NPDES Permit Renewal | 27,114 | 50,000 | 148 | 5,000 |
| 65001 - Back Flow Preventer Device | 22 | - | - | - |
| 65008 - Vintage Oaks Liftstation | 46,067 | - | 2,033 | 2,500 |
| 63702 - WWTP Upgrade / UV Project | 2,195,954 | 125,000 | 63,973 | 125,000 |
| 63703 - Falcons Point Lift Station | 457,047 | 75,000 | 731 | 10,000 |
| 66000 - Jury Parking Lot | - | - | - | - |
| 66003 - Vactor Truck Repower | 185 | - | - | - |
| 63896 - WWTP Solar Project | - | - | - | - |
| 67010 - Belt Press Improvements | - | 250,000 | - | 100,000 |
| 67011 - Electric Street Sewer | - | 50,000 | - | - |
| 67012 - Monticello Lift Station | - | - | - | - |
| 67013 - Auburn Oaks Lift Station | 26,004 | 900,000 | 44,729 | 250,000 |
| 64004 - SSMP Upgrades | - | 10,000 | - | 5,000 |
| 64005 - Diamond Ridge Lift Station | - | 10,000 | - | - |
| 64006 - Oxidation Ditch | - | 150,000 | - | - |
| 64007 - Aeration Improvements | - | 25,000 | - | - |
| 64008 - Contract Operations RFP | - | 50,000 | - | - |
| 64009 - Source Control Program | - | 20,000 | - | - |
| 64010 - I&I Reduction Program | - | 15,000 | - | - |
| Total: | \$ 3,122,946 | 2,325,000 | 527,012 | 1,207,500 |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
AUDA Redevelopment Property Tax Trust Fund (Fund 35)

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|--|---------------------------|---------------------------|---------------------------------------|---|
| Revenues: | | | | |
| Property Taxes | \$ 481,576 | 520,000 | 252,142 | 450,000 |
| Interest Income | 40,795 | 15,000 | 8,648 | 15,000 |
| Other Revenues | - | - | - | - |
| Proceeds of Bonds | - | - | - | - |
| <i>Total:</i> | <u>\$ 522,371</u> | <u>535,000</u> | <u>260,790</u> | <u>465,000</u> |
| Expenditures: | | | | |
| Administrative Expense | \$ 153,461 | 140,000 | 55,622 | 121,954 |
| Professional / Contractual Services | 41,290 | - | 13,956 | 16,000 |
| Special Projects | - | - | - | - |
| Debt Service | 2,234 | 2,234 | 129,171 | 337,576 |
| Capital Projects | 955,237 | - | 794,441 | 1,031,352 |
| AB1290 Pass-Throughs | 17,982 | 15,000 | - | - |
| Redevelopment Funding Shift - State | 56,938 | - | - | - |
| Transfers-Out for Low / Mod Set Aside | 150,651 | 155,000 | - | - |
| Transfers-out for Debt Service | 335,937 | 339,000 | - | - |
| Bond Closing Costs | - | - | - | - |
| <i>Total:</i> | <u>\$ 1,713,730</u> | <u>651,234</u> | <u>993,190</u> | <u>1,506,882</u> |
| Excess (deficit) of revenues over expenditures | \$ (1,191,359) | (116,234) | (732,400) | (1,041,882) |
| Beginning Fund Balance | 2,208,255 | 1,016,896 | 1,016,896 | 1,016,896 |
| Less: | | | | |
| Restricted Cash - Bond Proceeds | 706,538 | - | - | - |
| Restricted Cash - Pass Through Deferred | 5,969 | 5,969 | 5,969 | 5,969 |
| Ending Fund Balance | <u>\$ 304,389</u> | <u>894,693</u> | <u>278,527</u> | <u>(30,955)</u> |

Capital Expenditure Detail

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|------------------------------------|---------------------------|---------------------------|---------------------------------------|---|
| Capital Expenditures | | | | |
| 65021 - Lincoln Way Streetscape | \$ 25,040 | - | 100 | 100 |
| 65022 - Streetscape Phase II | 766,117 | - | 648,089 | 885,000 |
| 65023 - Old City Hall Renovation | 66,151 | - | 104,664 | 104,664 |
| 65024 - Old Town Firehouse Project | 94,540 | - | 41,588 | 41,588 |
| 66006 - Elder Station Structure | 2,825 | - | - | - |
| 68000 - Nevada Street Improvements | - | - | - | - |
| 66000 - Jury Parking Lot | 564 | - | - | - |
| <i>Total:</i> | <u>\$ 955,237</u> | <u>-</u> | <u>794,441</u> | <u>1,031,352</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Auburn Urban Development Authority Low / Mod Set-Aside Fund (Fund 34)

| | <u>ACTUAL</u> <u>2010-11</u> | <u>BUDGET</u> <u>2011-12</u> | <u>ACTUAL</u> <u>TO-DATE</u> <u>2011-12</u> | <u>ESTIMATED</u> <u>ACTUAL</u> <u>2011-12</u> |
|--|---------------------------------|---------------------------------|---|---|
| Revenues: | | | | |
| Interest Income | \$ 11,442 | 10,000 | 2,545 | 10,000 |
| Other Revenues | - | - | - | - |
| Transfers-In from Other Funds | 150,651 | 155,000 | - | - |
| <i>Total:</i> | <u>\$ 162,093</u> | <u>165,000</u> | <u>2,545</u> | <u>10,000</u> |
| Expenditures: | | | | |
| Administrative Expense | \$ 607 | 1,000 | 150 | 600 |
| Contactual Services | 7,222 | 10,000 | 865 | 7,500 |
| Debt Service | - | - | - | - |
| Capital Projects | - | 400,000 | - | - |
| <i>Total:</i> | <u>\$ 7,829</u> | <u>411,000</u> | <u>1,015</u> | <u>8,100</u> |
| Excess (deficit) of revenues over expenditures | \$ 154,264 | (246,000) | 1,530 | 1,900 |
| Beginning Fund Balance | 750,622 | 904,886 | 904,886 | 904,886 |
| Ending Fund Balance | <u>\$ 904,886</u> | <u>658,886</u> | <u>906,416</u> | <u>906,786</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Auburn Urban Development Authority Debt Service Fund (Fund 33)

| | <u>ACTUAL 2010-11</u> | <u>BUDGET 2011-12</u> | <u>ACTUAL TO-DATE 2011-12</u> | <u>ESTIMATED ACTUAL 2011-12</u> |
|--|---------------------------|---------------------------|---------------------------------------|---|
| Revenues: | | | | |
| Interest Income | \$ - | - | - | - |
| Other Income | - | - | - | - |
| Transfers In - AUDA Debt Service | 335,937 | 339,000 | - | - |
| <i>Total:</i> | <u>\$ 335,937</u> | <u>339,000</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | | |
| Administrative Expenses | \$ - | - | - | - |
| Services and Supplies | - | - | - | - |
| Debt Service | 335,937 | 339,000 | - | - |
| Transfers-Out | - | - | - | - |
| <i>Total:</i> | <u>\$ 335,937</u> | <u>339,000</u> | <u>-</u> | <u>-</u> |
| Excess (deficit) of revenues over expenditures | \$ - | - | - | - |
| Beginning Fund Balance | 339,000 | 339,000 | 339,000 | 339,000 |
| Ending Fund Balance | <u>\$ 339,000</u> | <u>339,000</u> | <u>339,000</u> | <u>339,000</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Transportation Fund (Fund 26)

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|--|-------------------|-------------------|------------------------------|--------------------------------|
| Revenues: | | | | |
| Transportation Tax, TDA | \$ 291,334 | 295,635 | 145,546 | 295,635 |
| Air Pollution Grant | - | - | 12,200 | 12,200 |
| State Grant (Safe Routes to School) | - | - | - | - |
| Federal Funding, RSTP | - | - | - | - |
| Interest Income | 6,153 | 4,500 | 568 | 2,500 |
| Other Revenues / State Grant Sources | 50,714 | 63,000 | 220,135 | 220,135 |
| ARRA Funds - RSTP Exchange | - | - | - | - |
| SB1266 Proposition 1B Allocation | 196,151 | - | - | - |
| Transfers-In | - | - | - | - |
| <i>Total:</i> | <u>\$ 544,352</u> | <u>363,135</u> | <u>378,449</u> | <u>530,470</u> |
| Expenditures: | | | | |
| Administrative Expense | \$ 697 | - | 200 | 750 |
| Materials and Services | 56,887 | 65,000 | 13,576 | 40,000 |
| Debt Service | 13,620 | 6,810 | 6,810 | 6,810 |
| Capital Projects | 556,714 | 595,000 | 147,832 | 600,121 |
| Capital Outlay | - | - | - | - |
| Transfers-Out | - | - | - | - |
| <i>Total:</i> | <u>\$ 627,918</u> | <u>666,810</u> | <u>168,418</u> | <u>647,681</u> |
| Excess (deficit) of revenues over expenditures | \$ (83,566) | (303,675) | 210,031 | (117,211) |
| Beginning Fund Balance | 228,089 | 144,523 | 144,523 | 144,523 |
| Less: | | | | |
| Deferred Revenue - Transportation Projects | 144,523 | 144,523 | 144,523 | 27,312 |
| Deferred Revenue - Proposition 1B Funding | - | - | - | - |
| Ending Fund Balance | <u>\$ -</u> | <u>(303,675)</u> | <u>210,031</u> | <u>-</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|--|-------------------|-------------------|------------------------------|--------------------------------|
| <u>Capital Expenditures</u> | | | | |
| 63011 - Paving Projects - Public Works Dept. | \$ 76,985 | 75,000 | 65,367 | 75,000 |
| 63255 - Hale Street @ Orange Street Drain | - | - | - | - |
| 63299 - Emergency Repairs - Storm Drains | 14,741 | 10,000 | 14,294 | 20,000 |
| 63501 - Sidewalk Repairs - Residential | 1,952 | 10,000 | 1,928 | 5,000 |
| 63503 - Roadway Overlay Projects | - | - | - | - |
| 63510 - City Pavement Marking Project | - | 20,000 | - | 20,000 |
| 63515 - Multimodal Rail Station | - | - | 47 | 47 |
| 63516 - Borland Intersection Improvements | - | - | 74 | 74 |
| 65012 - Storm Drain Channel - Downtown | 30,969 | 5,000 | 4,663 | 5,000 |
| 66004 - FY0809 Street Overlay Project | - | - | - | - |
| 66005 - Palm Avenue Sidewalk Project | 58,733 | 70,000 | 61,252 | 70,000 |
| 66017 - FY0910 Street Overlay Project | 974 | - | - | - |
| 67014 - FY1011 Street Overlay Project | 143,514 | - | 167 | - |
| 67015 - Bike Racks / Outreach | 8,709 | - | - | - |
| 67016 - Street Sweeper | 220,137 | - | - | - |
| 64011 - FY1112 Street Overlay Project | - | 375,000 | 40 | 375,000 |
| XXXXX - Hoffman Ave Storm Drain | - | 30,000 | - | 30,000 |
| <i>Total:</i> | <u>\$ 556,714</u> | <u>595,000</u> | <u>147,832</u> | <u>600,121</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Gas Tax Fund (Fund 21)

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|--|---------------------------|---------------------------|---------------------------------------|---|
| Revenues: | | | | |
| CA Gas Tax Section 2105 | \$ 79,210 | 71,590 | 31,553 | 66,336 |
| CA Gas Tax Section 2106 | 59,402 | 57,279 | 26,783 | 49,182 |
| CA Gas Tax Section 2107 | 94,268 | 95,271 | 46,121 | 94,111 |
| CA Gas Tax Section 2107.5 | 6,000 | 3,000 | - | 3,000 |
| Proposition 42 Funds (Section 2103) | 133,838 | 150,446 | 72,296 | 143,183 |
| Interest Income | 3,234 | 3,000 | 345 | 3,000 |
| <i>Total:</i> | <u>\$ 375,952</u> | <u>380,586</u> | <u>177,098</u> | <u>358,812</u> |
| Expenditures: | | | | |
| Public Works Staff Allocations | \$ 80,910 | 85,000 | 113,734 | 175,000 |
| Service and Supplies | 192,294 | 195,000 | 109,981 | 185,000 |
| Capital Projects | 400,379 | 50,000 | - | 50,000 |
| Transfers Out | - | - | - | - |
| <i>Total:</i> | <u>\$ 673,583</u> | <u>330,000</u> | <u>223,715</u> | <u>410,000</u> |
| Excess (deficit) of revenues over expenditures | \$ (297,631) | 50,586 | (46,617) | (51,188) |
| Beginning Fund Balance | 455,743 | 158,112 | 158,112 | 158,112 |
| Ending Fund Balance | <u>\$ 158,112</u> | <u>208,698</u> | <u>111,495</u> | <u>106,924</u> |

Capital Expenditure Detail

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|---------------------------------------|---------------------------|---------------------------|---------------------------------------|---|
| Capital Expenditures | | | | |
| 50000 - Machinery and Equipment | \$ 379 | - | - | - |
| 63011 - Paving Projects | - | - | - | - |
| 67014 - FY1011 Annual Street Overlay | 400,000 | - | - | - |
| XXXXX - FY 1112 Annual Street Overlay | - | 50,000 | - | 50,000 |
| <i>Total:</i> | <u>\$ 400,379</u> | <u>50,000</u> | <u>-</u> | <u>50,000</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Transit Fund (Fund 27)

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|--|-----------------------|-----------------------|------------------------------|--------------------------------|
| Revenues: | | | | |
| Transportation Tax LTF (Article 4) | \$ 350,702 | 254,181 | 127,091 | 254,181 |
| Transportation Tax STA | 57,931 | 48,355 | 60,851 | 60,851 |
| Interest Income | (259) | - | 154 | 500 |
| Fare Box Revenues | 29,465 | - | 17,403 | 30,000 |
| Other Revenues (FTA) | 18,500 | - | - | - |
| Equipment Grants | 271,074 | - | 5,000 | 5,000 |
| Proposition 1B - PTMISEA | 22,835 | - | - | - |
| Miscellaneous Revenues | 3,150 | 16,500 | - | 16,500 |
| <i>Total:</i> | <u>\$ 753,398</u> | <u>319,036</u> | <u>210,499</u> | <u>367,032</u> |
| Expenditures: | | | | |
| Administrative Expense | \$ 284,641 | 285,000 | 164,698 | 300,000 |
| Materials and Services | 60,455 | 65,000 | 37,553 | 65,000 |
| Debt Service | 13,931 | 14,000 | - | 14,000 |
| Capital Projects | 269,082 | 16,500 | 11,462 | 22,400 |
| Capital Outlay | - | - | - | - |
| Transfers-Out | - | - | - | - |
| <i>Total:</i> | <u>\$ 628,109</u> | <u>380,500</u> | <u>213,713</u> | <u>401,400</u> |
| Excess (deficit) of revenues over expenditures | \$ 125,289 | (61,464) | (3,214) | (34,368) |
| Beginning Fund Balance | (15,244) | 110,045 | 110,045 | 110,045 |
| Less: | | | | |
| Deferred Revenue - Transportation Use | 110,045 | - | - | 75,677 |
| Ending Fund Balance | <u>\$ -</u> | <u>48,581</u> | <u>106,831</u> | <u>-</u> |
| Personal Services Allocation | | | | |
| | AUTHORIZED 2010-11 | AUTHORIZED 2011-12 | | |
| Bus Driver | 2.5 | 2.5 | | |
| Transit Supervisor | 1.0 | 1.0 | | |
| Analyst / Transit Manager | 1.0 | 1.0 | | |
| <i>Total:</i> | <u>4.5</u> | <u>4.5</u> | | |

City of Auburn
Fiscal Year 2011-12 Recommended Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|--|-------------------|-------------------|------------------------------|--------------------------------|
| Capital Expenditures | | | | |
| 50301 - Capital Projects - Buildings | \$ 84 | - | - | - |
| 50302 - Vehicles | 247,514 | - | - | - |
| 66006 - Elder's Station Surveillance | 10,310 | - | - | - |
| 67018 - Auburn Ravine Bus Shelter | - | - | - | - |
| 67017 - Corp Yard Surveillance Project | 11,174 | - | 7,340 | 9,200 |
| 67020 - Mikkleson Bus Shelter | - | 10,000 | 4,122 | 6,700 |
| XXXXX - Transit Guide | - | 6,500 | - | 6,500 |
| <i>Total:</i> | <u>\$ 269,082</u> | <u>16,500</u> | <u>11,462</u> | <u>22,400</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Facilities and Equipment Plan Fund (Fund 91)

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|--|---------------------------|---------------------------|---------------------------------------|---|
| Revenues: | | | | |
| Development Impact Fees | \$ 31,295 | 15,000 | 20,991 | 25,000 |
| Interest Income | 675 | 900 | 104 | 500 |
| Other Revenues | - | - | - | - |
| Other Financing Sources | - | - | - | - |
| <i>Total:</i> | <u>\$ 31,970</u> | <u>15,900</u> | <u>21,095</u> | <u>25,500</u> |
| Expenditures: | | | | |
| Administrative Expense | \$ 181 | 250 | 6 | 250 |
| Contractual Expenses | - | - | - | - |
| Debt Service | - | - | - | - |
| Capital Outlay - Building Department | 12,734 | 13,000 | 3,880 | 11,505 |
| Capital Outlay - Police Department | 14,097 | - | - | - |
| Capital Outlay - Fire Department | 13,000 | - | 1,495 | 1,495 |
| Capital Outlay - Public Works Department | - | - | - | - |
| Transfers-Out | - | - | - | - |
| <i>Total:</i> | <u>\$ 40,012</u> | <u>13,250</u> | <u>5,381</u> | <u>13,250</u> |
| Excess (deficit) of revenues over expenditures | \$ (8,042) | 2,650 | 15,714 | 12,250 |
| Beginning Fund Balance | 42,849 | 34,807 | 34,807 | 34,807 |
| Ending Fund Balance | <u>\$ 34,807</u> | <u>37,457</u> | <u>50,521</u> | <u>47,057</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Fire Department Equipment Fund (Fund 63)

| | <u>ACTUAL 2010-11</u> | <u>BUDGET 2011-12</u> | <u>ACTUAL TO-DATE 2011-12</u> | <u>ESTIMATED ACTUAL 2011-12</u> |
|--|---------------------------|---------------------------|---------------------------------------|---|
| Revenues: | | | | |
| CDF Reimbursements for Equipment Use | \$ 2,272 | 5,000 | - | - |
| Other Revenues | - | - | - | - |
| <i>Total:</i> | <u>\$ 2,272</u> | <u>5,000</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | | |
| Administrative Expenses | \$ - | - | - | - |
| Services and Supplies | 1,565 | - | - | - |
| Capital Outlay - Fire Equipment | 41,364 | 15,000 | 9,570 | 15,000 |
| Transfers-Out | - | - | - | - |
| <i>Total:</i> | <u>\$ 42,929</u> | <u>15,000</u> | <u>9,570</u> | <u>15,000</u> |
| Excess (deficit) of revenues over expenditures | \$ (40,657) | (10,000) | (9,570) | (15,000) |
| Beginning Fund Balance | 88,710 | 48,053 | 48,053 | 48,053 |
| Ending Fund Balance | <u>\$ 48,053</u> | <u>38,053</u> | <u>38,483</u> | <u>33,053</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Recommended Budget
HOME FTHB / Rehabilitation Grant Funds (Fund 65)

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|--|-------------------|-------------------|------------------------------|--------------------------------|
| Revenues: | | | | |
| Interest Income | \$ - | - | - | - |
| Re-use Monies - Small Business Loans | - | - | - | - |
| Program Income Grant Funding | - | 300,000 | 6,629 | 10,000 |
| <i>Total:</i> | <u>\$ -</u> | <u>300,000</u> | <u>6,629</u> | <u>10,000</u> |
| Expenditures: | | | | |
| Administrative Expenses - HOME Program | \$ - | 52,000 | 4,531 | 10,000 |
| Loans - HOME Program | - | 248,000 | - | - |
| <i>Total:</i> | <u>\$ -</u> | <u>300,000</u> | <u>4,531</u> | <u>10,000</u> |
| Excess (deficit) of revenues over expenditures | \$ - | - | 2,098 | - |
| Beginning Fund Balance | - | - | - | - |
| Less: | | | | |
| Deferred Revenue - Revolving Fund Available | - | - | - | - |
| Ending Fund Balance | <u>\$ -</u> | <u>-</u> | <u>2,098</u> | <u>-</u> |

Note: The City of Auburn HOME Fund was awarded a \$800,000 grant effective in April 2011.

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Community Development Block Grant Funds (Fund 66)

| | <u>ACTUAL</u> <u>2010-11</u> | <u>BUDGET</u> <u>2011-12</u> | <u>ACTUAL</u> <u>TO-DATE</u> <u>2011-12</u> | <u>ESTIMATED</u> <u>ACTUAL</u> <u>2011-12</u> |
|--|---------------------------------|---------------------------------|---|---|
| Revenues: | | | | |
| Interest Income | \$ 4,167 | 5,000 | 867 | 3,500 |
| Re-use Monies - Small Business Loans | 54,601 | 62,000 | 45,876 | 64,000 |
| Program Income Grant Funding | 19,894 | 311,162 | - | 5,106 |
| CDBG Grant Income - Boys & Girls Club | - | - | - | - |
| <i>Total:</i> | <u>\$ 78,662</u> | <u>378,162</u> | <u>46,743</u> | <u>72,606</u> |
| Expenditures: | | | | |
| Administrative Expenses - RLF Small Business | \$ 33,494 | 50,000 | 4,074 | 7,500 |
| Re-use Loans RLF - Small Business | - | 275,000 | - | - |
| CDBG Grant Expenditures - Boys & Girls Club | - | - | - | - |
| <i>Total:</i> | <u>\$ 33,494</u> | <u>325,000</u> | <u>4,074</u> | <u>7,500</u> |
| Excess (deficit) of revenues over expenditures | \$ 45,168 | 53,162 | 42,669 | 65,106 |
| Beginning Fund Balance | 248,741 | 293,909 | 293,909 | 293,909 |
| Less: | | | | |
| Deferred Revenue - Revolving Fund Available | - | - | - | - |
| Ending Fund Balance | <u>\$ 293,909</u> | <u>347,071</u> | <u>336,578</u> | <u>359,015</u> |

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Solid Waste Management Funds (Funds 68 / 69)

| | ACTUAL 2010-11 | BUDGET 2011-12 | ACTUAL TO-DATE 2011-12 | ESTIMATED ACTUAL 2011-12 |
|--|-------------------|-------------------|------------------------------|--------------------------------|
| Revenues: | | | | |
| Intergovernmental Revenues (Fund 68) | \$ 5,000 | 5,000 | - | 5,000 |
| Franchise Fees (Fund 69) | 41,899 | 43,000 | 10,676 | 43,000 |
| Interest | 14,443 | 13,000 | 2,422 | 11,000 |
| Transfers-In from Other Funds | - | - | - | - |
| <i>Total:</i> | <u>\$ 61,342</u> | <u>61,000</u> | <u>13,098</u> | <u>59,000</u> |
| Expenditures: | | | | |
| Insurance Expense | \$ 35,511 | 30,000 | 8,015 | 30,000 |
| Contractual Expenses | 168,219 | 150,000 | 13,412 | 110,000 |
| Capital Projects | - | - | - | - |
| Debt Service | - | - | - | - |
| Salary Reimbursements | 124 | 1,000 | - | 1,000 |
| <i>Total:</i> | <u>\$ 203,854</u> | <u>181,000</u> | <u>21,427</u> | <u>141,000</u> |
| Excess (deficit) of revenues over expenditures | \$ (142,512) | (120,000) | (8,329) | (82,000) |
| Beginning Fund Balance | 1,061,391 | 918,879 | 918,879 | 918,879 |
| Ending Fund Balance | <u>\$ 918,879</u> | <u>798,879</u> | <u>910,550</u> | <u>836,879</u> |
| Less: | | | | |
| Reserve for Landfill Closure (Restricted) | <u>\$ 514,197</u> | <u>514,197</u> | <u>514,197</u> | <u>514,197</u> |
| Unrestricted Fund Balance | <u>\$ 404,682</u> | <u>284,682</u> | <u>396,353</u> | <u>322,682</u> |

Notes:

Fund 68 is used to account for recycling programs funded by State grants

Fund 69 is used to account for program expenses related to the City's closed landfill located at the Auburn Municipal Airport

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

| | <u>ACTUAL 2010-11</u> | <u>BUDGET 2011-12</u> | <u>ACTUAL TO-DATE 2011-12</u> | <u>ESTIMATED ACTUAL 2011-12</u> |
|--|---------------------------|---------------------------|---------------------------------------|---|
| Revenues: | | | | |
| State Grant Revenues | \$ 113,954 | 100,000 | 53,400 | 100,000 |
| Interest Income | - | - | - | - |
| Transfers In | - | - | - | - |
| <i>Total:</i> | <u>\$ 113,954</u> | <u>100,000</u> | <u>53,400</u> | <u>100,000</u> |
| Expenditures: | | | | |
| Personnel Expenses | \$ - | - | - | - |
| Support Expenses | - | - | - | - |
| Debt Service | - | - | - | - |
| Capital Outlay - Equipment | - | - | - | - |
| Transfers-Out | 113,954 | 100,000 | 11,316 | 100,000 |
| <i>Total:</i> | <u>\$ 113,954</u> | <u>100,000</u> | <u>11,316</u> | <u>100,000</u> |
| Excess (deficit) of revenues over expenditures | \$ - | - | 42,084 | - |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | <u>\$ -</u> | <u>-</u> | <u>42,084</u> | <u>-</u> |

(Page intentionally blank)